Attorney Docket No.: 40128/05101 (08241-215)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) Bessette

Serial No. 10/589,035

August 10, 2006 Filing Date

Methods and Devices for Low-Frequency Emphasis During Audio Compression Based on ACELP/TCX For

2626 Group Art Unit

3936 Confirmation No.

Vijay B. Chawan Examiner

Mail Stop: Amendments Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

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I hereby certify that this correspondence is being deposited with via Fax or Electronic Filing addressed to:

> Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

571-273-8300

ate: September

TRANSMITTAL

Transmitted herewith please find an Information Disclosure Statement, a PTO-1449 form and one (1) reference for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is hereby authorized to charge the Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492 any additional required fees.

Respectfully submitted,

Dated: September

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